

BEFORE THE  
TENNESSEE STATE BOARD OF EQUALIZATION

In Re: Comcast Cablevision of the South )  
Personal Property Account Numbers 1269447 & 1285298 ) Knox County  
Tax years 2001 & 2002 )

INITIAL DECISION AND ORDER

Statement of the Case

These are direct appeals from the following back assessments/reassessments of the subject property:

**Account No. 1269447:**

<u>Tax Year</u>	<u>Original Assessment</u>	<u>Revised Assessment</u>	<u>Back Assessment/ Reassessment</u>
2001	\$3,802,408	\$5,193,104	\$1,390,696
2002	\$5,630,543	\$8,651,589	\$3,021,046

**Account No. 1285298:**

<u>Tax Year</u>	<u>Original Assessment</u>	<u>Revised Assessment</u>	<u>Back Assessment/ Reassessment</u>
2001	\$2,728,714	\$2,960,012	\$231,298
2002	\$3,328,847	\$5,070,085	\$1,741,238

These appeals were previously set for hearing before the undersigned administrative on September 1, 2005 in Knoxville. By mutual consent of the parties, that hearing was continued until further notice.

Findings of Fact and Conclusions of Law

The parties have stipulated in writing to the following revised values:

<u>Account No.</u>	<u>Tax Year</u>	<u>Revised Appraisal</u>
1269447	2001	\$10,010,395
	2002	\$15,064,981
1285298	2001	\$11,813,790
	2002	\$21,766,835

The administrative judge finds no reason to reject these stipulated values.

Order

It is, therefore, ORDERED that the following values be adopted for the tax years under appeal:



**Account No. 1269447:**

<u>Tax Year</u>	<u>Appraisal</u>	<u>Assessment</u>
2001	\$10,010,395	\$3,003,118
2002	\$15,064,981	\$4,519,494

**Account No. 1285298:**

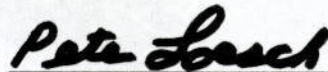
<u>Tax Year</u>	<u>Appraisal</u>	<u>Assessment</u>
2001	\$11,813,790	\$3,544,137
2002	\$21,766,835	\$6,530,050

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 20<sup>th</sup> day of January, 2006.



PETE LOESCH  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

cc: Edwin P. Rothong, Jr., Senior Director, Property Tax, Comcast Cablevision of the South  
Susan E. Crabtree, Deputy Law Director, Knox County  
John R. Whitehead, Knox County Assessor of Property